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RAILROADS—ACTIONS—VENUE.—*BOYD v. BLUE RIDGE RY. Co.*, 43 S. E. 817 (S. C.)—*Held*, that an action may be brought against a railroad company in the county in which the president and assistant auditor have their offices, in the absence of evidence that its principal place of business is located elsewhere, though its charter provides that such place shall be in another city.

Whether the opinion holds with the weight of authority is doubtful. A certificate of incorporation specifying the location of the company's principal office is conclusive evidence of such location. *Pelton v. Transportation Co.*, 37 Ohio St. 450. The venue should be laid where the corporation resides, i.e. at its place of business. *Thorn v. Railroad Co.* 26 N. J. L. 121; *Transportation Co. v. Schen*, 19 N. Y. 408; *Railroad v. Cooper*, 30 Vt. 476. That the residence of a corporation is not confined to the county where its place of business is located, see *Rhodes v. Salem T. & C. B. Corp.*, 98 Mass. 95; *Mooney v. Union Pac. Ry. Co.*, 60 Ia. 346. See also *Elliott, Railroads*, Sec. 623, where the conflicting authorities are discussed.

TAXATION—LOCAL ASSESSMENT—LIABILITY OF SCHOOL DISTRICT.—*CITY OF PITTSBURG v. STERRETT SUB-DISTRICT*, 54 ATL. 463 (PA.)—*Held*, that an assessment for local improvements authorized by statute, on "any property or properties," could not be held to apply to property of a school district, it being public property and there being no provision for its enforcement.

That a constitutional exemption from "taxation" does not preclude liability for special assessments for local improvements is held by most of the states. *Ill. Cent. R. R. v. Decatur*, 147 U. S. 190; *Matter of Mayor, etc., of N. Y.*, 11 Johns. 77; *Cooley on Taxation*, 416; *Contra, County v. Boyd*, 70 Tex. 237; *Von Steen v. City of Beatrice*, 36 Neb. 421. Hence quasi-public corporations, charitable institutions, churches, etc., merely exempt from "taxation" are liable to such assessments. *Buffalo Cemetery v. Buffalo*, 40 N. Y. 506; *Lavickley M. E. Church's Appeal*, 165 Pa. 475; *Boston Seamen's Friend Soc. v. Boston*, 116 Mass. 181. The majority of the decisions however, support the present case in holding that though the state has the power to subject itself to assessments like the one in question, without violating a constitutional exemption from taxation—*Hassau v. City of Rochester*, 67 N. Y. 528—a contrary intention must be presumed. Hence the property of the state or of its subdivisions or agencies will not be liable under general assessment laws unless the intention to include such property be expressly mentioned or clearly implied. *State of Conn. v. Hartford*, 50 Conn. 89; *City of Clinton v. Henry County*, 115 Mo. 557; *Worcester County v. Worcester*, 116 Mass. 193; *Board of Improvement v. School Dist.*, 56 Ark. 354. The opposite view is held in Ohio, Iowa, Illinois and apparently in New York, *City of Cincinnati v. Board of Education*, 7 Ohio Dec. 362; *Sioux City v. School Dist.*, 55 Iowa 150; *McLean County v. Bloomington*, 106 Ill. 209; *Hassau v. City of Rochester*, 67 N. Y. 528.